

**APPENDIX VI. L.
SWINDOLL, JANZEN, HAWK & LOYD, LLC
FINANCIAL REPORT CONTROL FORM**

Engagement information

Client name Waconda USD 272 Client no A9187000
 Year (period) ended 6-30-13 Due date ASAP
 Partner or manager Scot Loyd In-charge accountant Donna Fadenrecht + Sarah Buehrle

Type of Financial Report

☐ Compiled or reviewed year-end ☐ Special purpose (describe)
☐ Compiled or reviewed interim
☒ Audited year-end ☐ Other (describe)
☐ Audited interim

Has engagement letter been signed by client?

☒ Yes ☐ No

Tax Return Information

Tax returns to accompany financial report?

☐ Yes ☒ No

Type of return ☐ Federal ☐ State

☐ Other

Tax returns due

Delivery instructions

Name (attention of) Board of Education

Address

Special instructions

Giving on

~~Delivered by~~ 10-14-13

Mailed

Financial Report Review/Processing

- 1) Preparer
- 2) In-charge accountant (AIC) review
- 3) Typing department
- 4) AIC comparing and proofing
- 5) Partner review
- 6) Technical review
- 7) Typing department for final changes
- 8) AIC approval
- 9) Final reading/Partner approval
- 10) Duplicate financial report
- 11) Assemble financial report
- 12) Scan to Engagement or gofileroom (AIC circle one)

Initials

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Date

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9-30-13

Report Production

Report copies:	With Covers		Stapled		Total
	Client	Office	Client	Office	
Financial statements only					
Financial statements and additional information					
Total	<u>15</u>	<u>2</u>			<u>17</u>

Other production instructions: Photocopy

Report Release Date 9-18-13

Documentation Completion Date 11-17-13

**UNIFIED SCHOOL DISTRICT NUMBER 272
CAWKER CITY, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2013

**Unified School District Number 272
Cawker City, Kansas**

Fiscal Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 272
Cawker City, Kansas 67430

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Waconda USD 272, Cawker City, Kansas, a Municipality, as of and for the year ended June 30, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Waconda USD 272 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Waconda USD 272 as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Waconda USD 272 as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2013 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and expenditures—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2013 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2012 basic financial statement upon which we rendered an unqualified opinion dated October 1, 2012. The 2012 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2012 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

September 18, 2013

Unified School District Number 272
Cawker City, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2013

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GENERAL FUNDS:						
General Fund	\$ 7,778	\$ 2,815,474	\$ 2,823,252	\$ -	\$ 334	\$ 334
Supplemental General Fund	8,522	863,554	850,250	21,826	574	22,400
SPECIAL PURPOSE FUNDS:						
Capital Outlay Fund	701,843	67,377	149,412	619,808	17,499	637,307
Contingency Reserve Fund	125,000	-	50,000	75,000	-	75,000
At Risk (4yr Old) Fund	7,789	72,371	69,050	11,110	-	11,110
At Risk (K-12) Fund	25,000	245,000	268,000	2,000	-	2,000
Driver Training Fund	7,073	7,864	1,229	13,708	-	13,708
Food Service Fund	44,749	228,712	243,978	29,483	175	29,658
Professional Development Fund	8,360	24,092	14,159	18,293	-	18,293
Special Education Fund	61,909	573,097	612,573	22,433	-	22,433
Vocational Education Fund	30,364	79,002	99,005	10,361	-	10,361
Textbook Rental Fund	21,041	10,170	30,898	313	1,780	2,093
REAP Fund	-	20,141	20,141	-	-	-
Title IIA Teacher Quality Fund	-	18,616	18,616	-	-	-
Title I Fund	-	97,294	97,294	-	-	-
KPERS Special Retirement Contribution Fund	-	172,679	172,679	-	-	-
Gifts and Grants Fund	-	3,825	3,167	658	-	658
Gate Receipts	7,178	19,259	23,803	2,634	-	2,634
School Projects	10,832	30,194	36,626	4,400	-	4,400
TRUST FUND:						
Gloria Garey Memorial Fund	-	6,138	-	6,138	-	6,138
Total Reporting Entity (Excluding Agency Funds)	\$ 1,067,438	\$ 5,354,859	\$ 5,584,132	\$ 838,165	\$ 20,362	\$ 858,527

COMPOSITION OF CASH:

District - NOW Checking - State Bank of Downs	\$ 232,736
District - Money Market - State Bank of Downs	437,347
District - Certificate of Deposit - Downs National Bank	250,000
District - Petty Cash - Farmers & Merchants State Bank	500
District - Gloria Garey Memorial Fund - Farmers & Merchants State Bank	6,138
Activity Funds Account - High School Checking - Downs National Bank	46,865
Activity Funds Account - High School Petty Cash - Downs National Bank	500
Activity Funds Account - Jr. High Checking - Farmers & Merchants State Bank	5,131
Activity Funds Account - Jr. High Petty Cash - Farmers & Merchants State Bank	500
Elementary Cash on Hand	50
Activity Funds Account - Elementary Petty Cash - Central National Bank	400
Total Cash	980,167
Agency Funds per Schedule 3	(121,640)
Total Reporting Entity (Excluding Agency Funds)	\$ 858,527

**UNIFIED SCHOOL DISTRICT NUMBER 272
CAWKER CITY, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 272 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 272, (the District), a municipality.

(b) Regulatory Basis Fund Types

General Funds—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted account principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve Fund, Textbook Rental Fund, REAP Fund, Title IIA Teacher Quality Fund, Title I Fund, Gifts and Grants Fund, Gate Receipts, and School Projects.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

2. DEPOSITS AND INVESTMENTS (cont.)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities, temporary notes; no fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. Deposits were adequately secured at June 30, 2013.

At year end, the carrying amount of the District's deposits, including certificates of deposit, was \$980,117 and the bank balance was \$1,126,773. The bank balance was held by four banks resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$512,791 was covered by federal depository insurance; \$613,982 was covered by FHL Bank Irrevocable Letter of Credit and pledged securities held under joint custody receipts issued by a third-party bank in the District's name.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$115,219 subsequent to June 30, 2013, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Food Service	K.S.A. 72-6428	\$ 3,000
General	Professional Development	K.S.A. 72-6428	3,000
General	Special Education	K.S.A. 72-6428	369,684
General	At Risk (4 Yr Old)	K.S.A. 72-6428	2,500
Supplemental General	Food Service	K.S.A. 72-6433	43,500
Supplemental General	Professional Development	K.S.A. 72-6433	9,000
Supplemental General	Special Education	K.S.A. 72-6433	178,019
Supplemental General	Vocational Education	K.S.A. 72-6433	75,000
Supplemental General	At Risk (4 Yr Old)	K.S.A. 72-6433	7,500
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	245,000
REAP	Title I	Per ESEA	20,141

5. DEFINED BENEFIT PENSION PLAN

Plan Description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603 or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two member benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. Member employees contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal revenue code.

The State of Kansas is required to contribute the statutory required employers share.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Vacation Leave

All full-time employees who are employed on a twelve-month basis may be granted a paid vacation each year. Vacation time for employees with ten years or less continued employment with the District will accrue on a monthly basis, at a rate of 6.66 hours each month. Vacation time for employees with more than ten years continuous employment with the district will accrue on a monthly basis at a rate of 10 hours each month.

When considering rate of vacation hours, a year of service will be defined as continuous employment from July 1 to June 30. Partial years will not be allowed for additional vacation rates.

Vacations shall be scheduled in advance with the supervisor's approval and normally shall be taken during the time school is not in session. Vacation shall accrue indefinitely except for the superintendent, who must use the vacation leave within each contract year.

The superintendent shall receive twenty (20) days of vacation annually. Vacation time shall not be cumulative and any such vacation time not used within any respective contract year shall be forfeited.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

Personal Leave

Each certified employee will be granted one day of personal leave per year for the first two consecutive years of employment, and then three days per year thereafter. Classified employees receive only one personal day per year. Personal leave shall be cumulative to a maximum of five days. Requests for leave must be submitted to the principal 24 hours in advance. Personal leave may not be taken the day before or after a vacation or the last day of school.

No provision for compensated absences has been computed as with current policies the value is not readily determinable, nor would it be material to the financial statements.

(c) Termination Benefits

Full-time employees will receive ten sick leave days per year. If at the end of the school year, that employee has nine sick days left of the ten, that employee may convert three days of sick leave to three personal days; eight sick days left of the ten, two sick days may be converted to personal leave; seven sick days left of the ten, one day may be converted to personal leave. Employees may accumulate no more than a total of five personal days. All five days can be used in one year, except no more than two days can be used during the last two weeks of school. Part time employees will receive proportionate credit.

The number of accumulated days at the end of the school year shall be the sum of previous accumulated days, plus ten days, less number of sick days used for that year, not to exceed the maximum number of 90 days, and anyone hired after April 1, 2011 may not exceed the maximum number of 60 days.

Upon retirement or death, employees will receive reimbursement for unused sick leave with the following limitations and requirements:

- 1) The employee must have worked in the district for a minimum of ten (10) years.
- 2) The employee must be age sixty (60) or older or obtain eighty-five (85) points towards retirement as specified under KPERS regulations as to receive payment for unused sick leave as a retirement benefit. Age or point requirement is waived if an employee should die while under the employment of the district.
- 3) The district will reimburse the employee for a maximum of sixty (60) sick leave days if that many days have been accumulated by the employee.
- 4) The employee will be reimbursed \$25.00 per day of the base salary for certified staff and the final salary for classified and administrative staff of accumulated leave for the maximum number of days as stated in item 3 above.
- 5) In the event of death, payment will be made to the employee's KPERS beneficiary.

Part-time employees will receive sick leave credit proportionate to that which their work day relates to full time employment. All sick leave days will be calculated in one-half or full days.

7. RELATED-PARTY TRANSACTIONS

During the years ended June 30, 2013, the District employed an immediate family member of one of the District's board members. At June 30, 2013, there were no amounts payable to this individual. Total payments to the employee during the year ended June 30, 2013 were \$41,948.

8. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2012 to 2013, and there were no settlements that exceeded insurance coverage in the past three years.

9. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 272
CAWKER CITY, KANSAS**

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2013

Unified School District Number 272
Cawker City, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
(Budgeted Funds Only)

For the Year Ended June 30, 2013

	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total for Budget Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
GENERAL FUNDS:						
General Fund	\$ 3,119,526	\$ (329,300)	\$ 33,026	\$ 2,823,252	\$ 2,823,252	\$ -
Supplemental General Fund	850,000	-	250	850,250	850,250	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	89,789	-	-	89,789	69,050	(20,739)
At Risk (K-12) Fund	285,000	-	-	285,000	268,000	(17,000)
Capital Outlay Fund	760,802	-	-	760,802	149,412	(611,390)
Driver Training Fund	10,923	-	-	10,923	1,229	(9,694)
Food Service Fund	333,494	-	-	333,494	243,978	(89,516)
Professional Development Fund	16,360	-	-	16,360	14,159	(2,201)
Special Education Fund	714,983	-	-	714,983	612,573	(102,410)
Vocational Education Fund	120,364	-	-	120,364	99,005	(21,359)
KPERS Special Retirement Fund	185,493	-	-	185,493	172,679	(12,814)
	<u>\$ 6,486,734</u>	<u>\$ (329,300)</u>	<u>\$ 33,276</u>	<u>\$ 6,190,710</u>	<u>\$ 5,303,587</u>	<u>\$ (887,123)</u>

Unified School District Number 272

Cawker City, Kansas

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 369,590	\$ 407,281	\$ 432,117	\$ (24,836)
Delinquent tax	1,743	7,984	6,036	1,948
State aid	2,179,901	1,854,557	2,221,077	(366,520)
Federal aid PL 382	48,236	126,720	-	126,720
Federal aid PL 382 Excess	3,251	-	-	-
Federal aid Ed Jobs	1,428	-	-	-
Special education state aid	458,102	385,906	460,296	(74,390)
Miscellaneous reimbursements	41,502	33,026	-	33,026
Total Receipts	3,103,753	2,815,474	\$ 3,119,526	\$ (304,052)
Expenditures:				
Instruction -				
Certified salaries	687,960	602,189	\$ 597,361	\$ 4,828
Certified salaries Ed Jobs	1,428	-	-	-
Non-certified salaries	44,590	55,935	-	55,935
Insurance	178,984	180,088	175,000	5,088
Social Security	70,687	68,896	71,000	(2,104)
Other employee benefits	24,962	8,011	21,000	(12,989)
Purchased professional services	-	-	225	(225)
Other purchased services	238,171	253,749	145,000	108,749
Teaching supplies	30,805	33,464	28,530	4,934
Teaching supplies - ARRA	-	-	-	-
Textbooks	29,796	20,731	22,000	(1,269)
Property and equipment	28,297	10,628	43,500	(32,872)
Other	29,909	26,992	18,000	8,992
Student Support Services -				
Certified salaries	22,000	48,785	40,000	8,785
Non-certified salaries	27,270	28,013	16,000	12,013
Insurance	14,080	19,962	15,000	4,962
Social Security	3,488	5,426	3,500	1,926
Other employee benefits	5,290	351	144	207
Other purchased services	1,823	509	-	509
Supplies	2,761	2,771	2,200	571
Instruction Support Staff -				
Certified salaries	12,319	-	15,000	(15,000)
Non-certified salaries	3,877	3,779	4,000	(221)
Insurance	3,547	-	3,600	(3,600)
Social Security	1,138	283	1,200	(917)
Other employee benefits	218	287	225	62
Other purchased services	122	145	125	20
Books and periodicals	3,977	3,118	6,000	(2,882)
Technology supplies	-	-	7,000	(7,000)

Unified School District Number 272
Cawker City, Kansas

GENERAL FUND (cont.)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2013			Variance Over (Under)
	2012 Actual	Actual	Budget	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 81,531	\$ 88,200	\$ 85,200	\$ 3,000
Non-certified salaries	14,250	14,784	14,500	284
Insurance	17,291	17,774	17,500	274
Social Security	6,682	7,459	6,800	659
Other employee benefits	237	326	250	76
Purchased professional services	16,027	19,212	9,000	10,212
Insurance	8,653	5,019	9,000	(3,981)
Communications	6,431	7,003	18,000	(10,997)
Other purchased services	13,480	13,175	11,000	2,175
Supplies	4,521	4,435	4,500	(65)
Property and equipment	250	213	1,000	(787)
School Administration -				
Certified salaries	125,954	118,203	119,000	(797)
Non-certified salaries	86,115	94,516	88,500	6,016
Insurance	62,933	56,141	65,000	(8,859)
Social Security	14,012	14,204	15,000	(796)
Other employee benefits	1,003	1,089	1,000	89
Communications	11,361	11,274	9,800	1,474
Other purchased services	1,146	804	2,075	(1,271)
Supplies	1,145	1,970	2,500	(530)
Property and equipment	16,050	10,562	16,500	(5,938)
Operations and Maintenance -				
Non-certified salaries	139,954	129,634	122,540	7,094
Insurance	38,859	41,690	40,000	1,690
Social Security	2,513	2,678	2,750	(72)
Other employee benefits	5,320	5,403	5,500	(97)
Water/sewer	13,407	16,241	13,000	3,241
Repairs and maintenance	4,713	2,862	1,540	1,322
Repair of buildings	16,046	7,785	14,000	(6,215)
Other purchased property services	8,886	8,109	8,000	109
Insurance	32,435	44,703	35,000	9,703
General supplies	12,277	10,579	12,500	(1,921)
Heating	27,984	27,580	28,000	(420)
Electricity	50,451	55,246	52,000	3,246
Property and equipment	2,667	1,885	1,500	385
Other	7,571	7,758	8,500	(742)

Unified School District Number 272
Cawker City, Kansas

GENERAL FUND (cont.)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		2013		Variance
	2012	Actual	Budget	Over
	Actual			(Under)
Expenditures (cont.):				
Student Transportation Services -				
Non-certified salaries	\$ 30,266	\$ 32,327	\$ 32,000	\$ 327
Insurance	17,236	20,179	18,500	1,679
Social Security	2,072	2,161	2,200	(39)
Other employee benefits	1,945	2,025	-	2,025
Other purchased services	3,820	4,193	-	4,193
Motor fuel	31,406	29,785	28,000	1,785
Other	21,482	21,494	18,000	3,494
Other Supplemental Services -				
Non-certified salaries	995	998	1,000	(2)
Social Security	74	75	75	-
Other employee benefits	158	237	150	87
Other Student Transportation Services -				
Non-certified salaries	13,054	12,853	14,000	(1,147)
Insurance	3,473	4,454	3,500	954
Social Security	945	903	1,000	(97)
Other employee benefits	12	11	15	(4)
Other purchased services	1,643	1,571	500	1,071
Other	702	631	1,000	
Other Support Services -				
Non-certified salaries	58,808	61,657	61,000	657
Insurance	21,160	22,340	21,500	840
Social Security	3,852	4,212	4,000	212
Other employee benefits	251	334	275	59
Outgoing Transfers -				
Driver Training	3,000	-	1,150	(1,150)
Food Service	55,000	3,000	10,000	(7,000)
Professional Development	-	3,000	3,000	-
Special Education	472,973	369,684	789,596	(419,912)
Vocational Education	15,000	-	15,000	(15,000)
At Risk (4 Yr Old)	5,000	2,500	2,500	-
At Risk (K-12)	25,000	-	15,000	(15,000)
Adjustment to comply with legal max	-	-	(329,300)	329,300
Legal General Fund Budget	3,108,981	2,823,252	2,790,226	33,026
Adjustment for qualifying budget credits	-	-	33,026	(33,026)
Total Expenditures	3,108,981	2,823,252	\$ 2,823,252	\$ -
Receipts Over (Under) Expenditures	(5,228)	(7,778)		
Unencumbered Cash, Beginning	13,006	7,778		
Unencumbered Cash, Ending	\$ 7,778	\$ -		

Unified School District Number 272
Cawker City, Kansas

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2013			Variance Over (Under)
	2012 Actual	Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 419,767	\$ 508,249	\$ 12,353	\$ 495,896
Reimbursements	-	250	-	250
Delinquent tax	3,485	10,779	5,732	5,047
Motor vehicle tax	71,780	82,509	68,259	14,250
Recreational vehicle tax	1,131	1,158	1,009	149
State aid	312,123	260,609	303,069	(42,460)
Total Receipts	808,286	863,554	\$ 390,422	\$ 473,132
Expenditures:				
Instruction -				
Certified salaries	219,963	224,061	\$ 82,700	\$ 141,361
Insurance	-	22,550	-	22,550
Other purchased services	1,021	2,613	7,500	(4,887)
Teaching supplies	5,046	1,495	-	1,495
Property and equipment	6,729	9,091	35,000	(25,909)
Other	4,483	14,858	15,000	(142)
General Administration -				
Purchased property services	11,197	1,435	17,500	(16,065)
Other purchased services	2,536	244	25,000	(24,756)
Teaching supplies	1,878	-	10,000	(10,000)
School Administration -				
Property and equipment	446	-	-	-
Operations & Maintenance -				
Purchased property services	14,634	703	24,000	(23,297)
Other purchased services	288	805	4,000	(3,195)
General supplies	8,522	7,151	22,000	(14,849)
Heating	702	2,840	12,000	(9,160)
Electricity	6,724	4,385	14,000	(9,615)
Property and equipment	4,331	-	-	-
Student Transportation Services -				
Other purchased services	-	-	3,300	(3,300)
Motor Fuel	-	-	12,500	(12,500)
Outgoing Transfers -				
Food Service	11,500	43,500	45,000	(1,500)
Professional Development	5,000	9,000	7,500	1,500
Special Education	180,000	178,019	225,000	(46,981)
Vocational Education	85,000	75,000	100,000	(25,000)
At Risk (4 Yr old)	10,000	7,500	55,000	(47,500)
At Risk (K-12)	235,000	245,000	133,000	112,000
Legal Supplemental General Fund Budget	815,000	850,250	850,000	250
Adjustment for qualifying budget credits	-	-	250	(250)
Total Expenditures	815,000	850,250	\$ 850,250	\$ -
Receipts Over (Under) Expenditures	(6,714)	13,304		
Unencumbered Cash, Beginning	15,236	8,522		
Unencumbered Cash, Ending	\$ 8,522	\$ 21,826		

Unified School District Number 272
Cawker City, Kansas

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		2013		
	2012 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 63,350	\$ 47,073	\$ 62,609	\$ (15,536)
Delinquent tax	694	2,182	959	1,223
Motor vehicle tax	11,554	12,158	14,297	(2,139)
Recreational vehicle tax	180	171	212	(41)
Interest on idle funds	-	259	-	259
Miscellaneous revenue	20,671	5,534	-	5,534
Total Receipts	96,449	67,377	\$ 78,077	\$ (10,700)
Expenditures:				
Property, Equipment & Furnishings -				
Instruction	42,056	48,427	\$ 111,102	\$ (62,675)
General administration	458	2,129	-	2,129
School administration	2,600	13,122	87,001	(73,879)
Operations and maintenance	104,483	39,774	215,810	(176,036)
Transportation	17,906	-	46,889	(46,889)
Other support services	-	5,478	-	5,478
Facility Acquisition and Construction Services -				
Land Improvement	-	2,229	-	2,229
New building acquisition & construction	-	3,135	100,000	(96,865)
Site improvement	8,826	-	200,000	(200,000)
Building improvements	3,957	35,118	-	35,118
Total Expenditures	180,286	149,412	\$ 760,802	\$ (611,390)
Receipts Over (Under) Expenditures	(83,837)	(82,035)		
Unencumbered Cash, Beginning	785,680	701,843		
Unencumbered Cash, Ending	\$ 701,843	\$ 619,808		

Unified School District Number 272
Cawker City, Kansas

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:	\$ -	\$ -
Expenditures:		
Instruction -		
Certified salaries	-	50,000
Total Expenditures	-	50,000
Receipts Over (Under) Expenditures	-	(50,000)
Unencumbered Cash, Beginning	125,000	125,000
Unencumbered Cash, Ending	125,000	\$ 75,000

Unified School District Number 272
Cawker City, Kansas

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Miscellaneous	\$ 72,717	\$ 62,371	\$ -	\$ 62,371
Transfer from General	5,000	2,500	10,000	(7,500)
Transfer from Supplemental General	10,000	7,500	55,000	(47,500)
Total Receipts	87,717	72,371	\$ 65,000	\$ 7,371
Expenditures:				
Instruction -				
Certified salaries	34,713	32,811	\$ 38,580	\$ (5,769)
Non-certified salaries	5,876	-	11,000	(11,000)
Insurance	11,992	4,041	9,500	(5,459)
Social Security	3,037	2,880	3,000	(120)
Other employee benefits	38	318	270	48
Other purchased services	23,264	23,264	20,000	3,264
Teaching supplies	406	281	1,139	(858)
Student Transportation Services -				
Non-certified salaries	4,095	3,521	4,500	(979)
Insurance	1,693	1,676	1,500	176
Social security	310	255	250	5
Other	4	3	50	(47)
Total Expenditures	85,428	69,050	\$ 89,789	\$ (20,739)
Receipts Over (Under) Expenditures	2,289	3,321		
Unencumbered Cash, Beginning	5,500	7,789		
Unencumbered Cash, Ending	\$ 7,789	\$ 11,110		

**Unified School District Number 272
Cawker City, Kansas**

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Miscellaneous reimbursements	\$ -	\$ -	\$ 25,000	\$ (25,000)
Transfer from General	25,000	-	110,466	(110,466)
Transfer from Supplemental General	<u>235,000</u>	<u>245,000</u>	<u>133,000</u>	<u>112,000</u>
Total Receipts	<u>260,000</u>	<u>245,000</u>	<u>\$ 268,466</u>	<u>\$ (23,466)</u>
Expenditures:				
Instruction -				
Certified salaries	177,239	184,612	\$ 204,234	\$ (19,622)
Non-certified salaries	1,365	2,018	-	2,018
Insurance	51,101	57,963	40,000	17,963
Social Security	15,711	16,078	15,000	1,078
Other employee benefits	2,084	7,233	766	6,467
Other purchased services	-	96	5,000	(4,904)
Teaching supplies	-	-	10,000	(10,000)
Property and equipment	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total Expenditures	<u>247,500</u>	<u>268,000</u>	<u>\$ 285,000</u>	<u>\$ (17,000)</u>
Receipts Over (Under) Expenditures	12,500	(23,000)		
Unencumbered Cash, Beginning	<u>12,500</u>	<u>25,000</u>		
Unencumbered Cash, Ending	<u>\$ 25,000</u>	<u>\$ 2,000</u>		

**Unified School District Number 272
Cawker City, Kansas**

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		2013		
	2012 Actual	Actual	Budget	Variance Over "(Under)"
Receipts:				
State aid	\$ 3,008	\$ 2,604	\$ 1,750	\$ 854
Other revenue from local source	1,595	5,260	-	5,260
Transfer from General	3,000	-	-	-
Total Receipts	<u>7,603</u>	<u>7,864</u>	<u>\$ 1,750</u>	<u>\$ 6,114</u>
Expenditures:				
Instruction -				
Certified salaries	5,792	346	\$ 9,551	\$ (9,205)
Non-Certified salaries	-	-	300	(300)
Social Security	443	26	300	(274)
Other employee benefits	108	182	125	57
Teaching supplies	-	-	53	(53)
Operations and Maintenance -				
Motor fuel	612	614	370	244
Other	851	61	224	(163)
Total Expenditures	<u>7,806</u>	<u>1,229</u>	<u>\$ 10,923</u>	<u>\$ (9,694)</u>
Receipts Over (Under) Expenditures	(203)	6,635		
Unencumbered Cash, Beginning	<u>7,276</u>	<u>7,073</u>		
Unencumbered Cash, Ending	<u>\$ 7,073</u>	<u>\$ 13,708</u>		

**Unified School District Number 272
Cawker City, Kansas**

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		2013		
	2012 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 1,763	\$ 1,725	\$ 2,102	\$ (377)
Federal aid	106,894	99,041	118,169	(19,128)
Student sales - lunch	49,855	51,692	76,825	(25,133)
Student sales - breakfast	-	-	9,450	(9,450)
Adult sales	9,240	8,254	21,750	(13,496)
Miscellaneous	2,802	18,316	-	18,316
Interest on idle funds	3,660	3,184	-	3,184
Transfer from General	55,000	3,000	-	3,000
Transfer from Supplemental General	11,500	43,500	45,000	(1,500)
Total Receipts	240,714	228,712	\$ 273,296	\$ (44,584)
Expenditures:				
Operation of Non Instructional Services -				
Non-certified salaries	87,250	83,274	158,309	(75,035)
Insurance	40,895	48,078	55,000	(6,922)
Social Security	6,108	6,152	8,500	(2,348)
Other employee benefits	4,832	5,150	6,100	(950)
Food and milk	91,367	93,120	85,000	8,120
Miscellaneous supplies	7,291	7,854	15,000	(7,146)
Property and equipment	3,579	350	5,585	(5,235)
Total Expenditures	241,322	243,978	\$ 333,494	\$ (89,516)
Receipts Over (Under) Expenditures	(608)	(15,266)		
Unencumbered Cash, Beginning	45,357	44,749		
Unencumbered Cash, Ending	\$ 44,749	\$ 29,483		

Unified School District Number 272
Cawker City, Kansas

PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Miscellaneous income	\$ -	\$ 12,092	\$ -	\$ 12,092
Transfer from General	-	3,000	-	3,000
Transfer from Supplemental General	5,000	9,000	5,000	4,000
Total Receipts	5,000	24,092	\$ 5,000	\$ 19,092
Expenditures:				
Instructional Support Staff -				
Certified salaries	-	-	\$ 4,364	\$ (4,364)
Non-certified salaries	293	2,961	2,000	961
Social Security	22	227	1,200	(973)
Other employee benefits	1,014	1,096	796	300
Purchased professional services	1,413	1,999	-	1,999
Other purchased services	4,394	7,876	8,000	(124)
Total Expenditures	7,136	14,159	\$ 16,360	\$ (2,201)
Receipts Over (Under) Expenditures	(2,136)	9,933		
Unencumbered Cash, Beginning	10,496	8,360		
Unencumbered Cash, Ending	\$ 8,360	\$ 18,293		

Unified School District Number 272
Cawker City, Kansas

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Miscellaneous revenue	\$ 5,727	\$ 25,394	\$ -	\$ 25,394
Transfer from General	472,973	369,684	499,600	(129,916)
Transfer from Supplemental General	180,000	178,019	225,000	(46,981)
Total Receipts	<u>658,700</u>	<u>573,097</u>	<u>\$ 724,600</u>	<u>\$ (151,503)</u>
Expenditures:				
Instruction -				
Payment to Special Education Coop	658,257	589,395	\$ 693,984	\$ (104,589)
Student Transportation -				
Non-certified salaries	10,144	12,115	10,000	2,115
Insurance	2,649	3,120	1,000	2,120
Social Security	571	640	1,000	(360)
Other employee benefits	329	410	1,000	(590)
Other purchased services	1,953	2,581	1,999	582
Mileage in lieu of transportation	2,250	-	-	-
Motor fuel	3,863	4,312	6,000	(1,688)
Total Expenditures	<u>680,016</u>	<u>612,573</u>	<u>\$ 714,983</u>	<u>\$ (102,410)</u>
Receipts Over (Under) Expenditures	(21,316)	(39,476)		
Unencumbered Cash, Beginning	<u>83,225</u>	<u>61,909</u>		
Unencumbered Cash, Ending	<u>\$ 61,909</u>	<u>\$ 22,433</u>		

Unified School District Number 272
Cawker City, Kansas

VOCATIONAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		2013		
	2012 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Interest on idle funds	\$ 2,150	\$ 1,002	\$ -	\$ 1,002
Miscellaneous income	-	3,000	-	3,000
Transfer from General	15,000	-	-	-
Transfer from Supplemental General	85,000	75,000	100,000	(25,000)
Total Receipts	102,150	79,002	\$ 100,000	\$ (20,998)
Expenditures:				
Instruction -				
Certified salaries	79,282	72,399	\$ 95,363	\$ (22,964)
Insurance	17,162	19,742	17,000	2,742
Social Security	5,681	6,399	7,500	(1,101)
Other employee benefits	377	465	501	(36)
Total Expenditures	102,502	99,005	\$ 120,364	\$ (21,359)
Receipts Over (Under) Expenditures	(352)	(20,003)		
Unencumbered Cash, Beginning	30,716	30,364		
Unencumbered Cash, Ending	\$ 30,364	\$ 10,361		

Unified School District Number 272
Cawker City, Kansas

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:		
Student fees	\$ 9,562	\$ 10,170
Expenditures:		
Instruction - Textbooks	<u>15,594</u>	<u>30,898</u>
Receipts Over (Under) Expenditures	(6,032)	(20,728)
Unencumbered Cash, Beginning	<u>27,073</u>	<u>21,041</u>
Unencumbered Cash, Ending	<u>\$ 21,041</u>	<u>\$ 313</u>

Unified School District Number 272
Cawker City, Kansas

REAP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:		
Federal Aid	\$ 22,612	\$ 20,141
Expenditures:		
Transfers -		
Transfer to Title I	<u>22,612</u>	<u>20,141</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 272
Cawker City, Kansas**

TITLE IIA TEACHER QUALITY FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:		
Federal grant	\$ 18,369	\$ 18,616
Expenditures:		
Instruction -		
Certified salaries	6,333	17,169
Non-certified salaries	758	349
Insurance	8,027	-
Social Security	1,608	1,084
Employee benefits	1,643	14
Total Expenditures	<u>18,369</u>	<u>18,616</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 272
Cawker City, Kansas

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:		
Federal grant	\$ 77,974	\$ 77,153
Transfer from REAP	<u>22,612</u>	<u>20,141</u>
Total Receipts	<u>100,586</u>	<u>97,294</u>
Expenditures:		
Instruction -		
Certified salaries	35,169	35,320
Non-certified salaries	12,847	14,924
Employee benefits	5,180	10,155
Insurance	19,513	11,314
Social Security	5,205	5,398
Supplies	52	42
Equipment	<u>22,620</u>	<u>20,141</u>
Total Expenditures	<u>100,586</u>	<u>97,294</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 272
Cawker City, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
State Sources - KPERS	\$ 196,529	\$ 172,679	\$ 162,549	\$ 10,130
Expenditures:				
Employee Benefits -				
Instruction	119,883	105,334	\$ 120,944	\$ (15,610)
Student Support	7,861	6,907	6,500	407
Instructional Support	7,861	6,907	6,500	407
General Administration	9,826	8,634	8,500	134
School Administration	19,653	17,268	15,549	1,719
Other Supplemental Services	5,896	5,180	5,000	180
Operations & Maintenance	13,757	12,088	12,000	88
Student Transportation Services	3,931	3,454	3,500	(46)
Food Service	7,861	6,907	7,000	(93)
Total Expenditures	196,529	172,679	\$ 185,493	\$ (12,814)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

Unified School District Number 272
Cawker City, Kansas

GIFTS AND GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:		
Contributions and donations	\$ -	\$ 3,825
Expenditures:		
Instruction		
Supplies	-	2,339
Property and equipment	-	828
Total Expenditures	-	3,167
Receipts Over (Under) Expenditures	-	658
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 658

Unified School District Number 272
Cawker City, Kansas

GLORIA GAREY MEMORIAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013 Actual</u>
Receipts:		
Contributions and donations	\$ -	\$ 6,137
Interest on idle funds	-	1
	<u>-</u>	<u>1</u>
Total Receipts	-	6,138
Expenditures:		
Instruction		
Other	-	-
	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	6,138
Unencumbered Cash, Beginning	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	\$ -	\$ 6,138
	<u>-</u>	<u>6,138</u>

Unified School District Number 272
Cawker City, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2013

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations:				
Lake High School				
Activities	\$ 185	\$ 4,007	\$ 2,620	\$ 1,572
Seniors	4	21,870	21,304	570
Juniors	10,705	12,021	14,796	7,930
Sophomores	5,546	6,956	2,191	10,311
Freshman	8,591	10,991	15,653	3,929
STUCO	190	5,936	4,796	1,330
Band	231	3,613	3,514	330
Dance Team	18	4,160	3,433	745
Video Broadcast	249	335	162	422
Cheerleaders	52	6,029	4,597	1,484
Milton Zimmerman	1,600	-	200	1,400
FCCLA	2,460	30,917	27,769	5,608
Desktop Publishing	1,102	994	684	1,412
FFA	2,283	9,135	7,309	4,109
Honor Society	15	656	671	-
Forensics	600	1,023	1,426	197
Subtotal-High School	<u>33,831</u>	<u>118,643</u>	<u>111,125</u>	<u>41,349</u>
Lakeside Middle School				
FCCLA	473	-	473	-
8th Grade	54	-	-	54
Band	1,946	2,397	2,345	1,998
Cheerleaders	51	1,979	418	1,612
Subtotal-Lakeside Middle School	<u>2,524</u>	<u>4,376</u>	<u>3,236</u>	<u>3,664</u>
Total Student Organization Funds	<u>36,355</u>	<u>123,019</u>	<u>114,361</u>	<u>45,013</u>
Payroll Clearing	<u>76,161</u>	<u>652,400</u>	<u>651,934</u>	<u>76,627</u>
Total Agency Funds	<u>\$ 112,516</u>	<u>\$ 775,419</u>	<u>\$ 766,295</u>	<u>\$ 121,640</u>

Unified School District Number 272
Cawker City, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2013

	Beginning Unencumbered Cash Balance	Receipts	Disbursements	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Lakeside High School Athletic	\$ 3,159	\$ 17,168	\$ 19,160	\$ 1,167	\$ -	\$ 1,167
Lakeside High School Track	77	33	110	-	-	-
Lakeside Elementary at Glen Elder	-	80	80	-	-	-
Lakeside Middle School	3,942	1,978	4,453	1,467	-	1,467
Total Gate Receipts	7,178	19,259	23,803	2,634	-	2,634
School Projects:						
Lakeside Middle School						
Abstract	1,668	2,445	4,113	-	-	-
Pop	23	-	23	-	-	-
Library	1,606	27	1,633	-	-	-
FACS	28	180	208	-	-	-
Project Play Ground	570	-	570	-	-	-
Art	1,466	65	1,531	-	-	-
	5,361	2,717	8,078	-	-	-
Lakeside Elementary School at Glen Elder						
Abstract	312	1,215	1,527	-	-	-
Library	152	20	172	-	-	-
	464	1,235	1,699	-	-	-
Lakeside High School						
Abstract	127	11,126	11,253	-	-	-
Pop	573	-	573	-	-	-
Library	111	10	121	-	-	-
FACS	247	164	411	-	-	-
NCK Wellness	-	1,659	1,659	-	-	-
Nursing	109	33	142	-	-	-
Site Council	80	1,269	1,349	-	-	-
Washington, DC Trip	1,063	56	1,119	-	-	-
Yearbook	889	11,462	7,951	4,400	-	4,400
Art	969	18	987	-	-	-
Vo-Ag	839	445	1,284	-	-	-
	5,007	26,242	26,849	4,400	-	4,400
Total School Projects	10,832	30,194	36,626	4,400	-	4,400
Total District Activity Funds	\$ 18,010	\$ 49,453	\$ 60,429	\$ 7,034	\$ -	\$ 7,034